

RECORDATION NO.

27271-A FILED

JAN 04 '08

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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

January 4, 2008

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment and Assumption Agreement, dated as of December 21, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Agreement previously filed with the Board under Recordation Number 27271.

The names and addresses of the parties to the enclosed document are:

Assignor: General Electric Railcar Services Corporation
161 North Clark Street, 7th Floor
Chicago, IL 60601

Assignee: AIG Rail Services
5700 Granite Parkway, Suite 850
Plano, TX 75024

Mr. Vernon A. Williams
January 4, 2008
Page 2

A description of the railroad equipment covered by the enclosed document
is:

30 railcars: COLX 4820 - COLX 4849.

A short summary of the document to appear in the index is:

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/sem
Enclosures

JAN 04 '08

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[Memorandum of Assignment and Assumption Agreement]

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

This Memorandum of Assignment and Assumption Agreement is made and entered into on December 21, 2007 by and between General Electric Railcar Services Corporation, a Delaware corporation (the "Assignor"), and AIG Rail Services, Inc., a Delaware corporation (the "Assignee").

WITNESSETH:

The undersigned have entered into that certain Assignment and Assumption Agreement (the "Assignment"), dated as of December 21, 2007, whereby the Assignor has agreed to assign to the Assignee and the Assignee has agreed to assume from the Assignor those certain railroad car leases listed on Exhibit A attached hereto.

This Memorandum may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute the same instrument. Nothing in this Memorandum shall amend or supersede any provision of the Assignment.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date hereof.

**GENERAL ELECTRIC RAILCAR
SERVICES CORPORATION**

AIG RAIL SERVICES, INC.

By: 

Name: Mark Stefani

Title: Vice President

By: _____

Name: _____

Title: _____

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**GENERAL ELECTRIC RAILCAR
SERVICES CORPORATION**

AIG RAIL SERVICES, INC.

By: _____
Name: Mark Stefani
Title: Vice President

By: Jeffrey Wilkison
Name: Jeffrey Wilkison
Title: Vice President

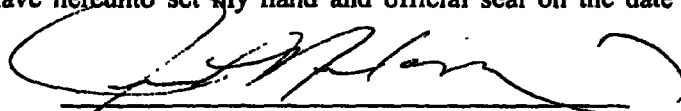
[Memorandum of Assignment and Assumption Agreement]

STATE OF ILLINOIS)
) SS:
COUNTY OF COOK)

On this, the 25th day of December, 2007, before me, a Notary Public in and for said County and State, personally appeared Mark Stefani, a Vice President of General Electric Railcar Services Corporation, who acknowledged himself to be a duly authorized officer of General Electric Railcar Services Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.




Name: Jeanne A Nelson, Notary Public
My Commission Expires: 02-20-2010
Residing in Cook County

[Memorandum of Assignment and Assumption Agreement]

STATE OF Tx)
) SS:
COUNTY OF Collin)

On this, the 21st day of December, 2007, before a Notary Public in and for said County and State, personally appeared Jerry L. Wilkison, who being by me duly sworn, says that he is the Vice President of AIG Rail Services, Inc., who acknowledged himself to be a duly authorized officer of AIG Rail Services, Inc., and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Lanay A. Marty
Name: Lanay A. Marty
Notary Public

My Commission Expires: July 19, 2009
Residing in: Plano, Collin County, TX

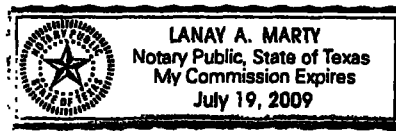


EXHIBIT A

CAR LIST

<u>Unit</u>	<u>AAR</u>	
<u>Count</u>	<u>Reporting Marks</u>	
1	COLX	4820
2	COLX	4821
3	COLX	4822
4	COLX	4823
5	COLX	4824
6	COLX	4825
7	COLX	4826
8	COLX	4827
9	COLX	4828
10	COLX	4829
11	COLX	4830
12	COLX	4831
13	COLX	4832
14	COLX	4833
15	COLX	4834
16	COLX	4835
17	COLX	4836
18	COLX	4837
19	COLX	4838
20	COLX	4839
21	COLX	4840
22	COLX	4841
23	COLX	4842
24	COLX	4843
25	COLX	4844
26	COLX	4845
27	COLX	4846
28	COLX	4847
29	COLX	4848
30	COLX	4849

EXHIBIT A
RAILROAD CAR LEASES

Rider No. 1 dated November 4, 1999 among COALSALES II, LLC, formerly known as Peabody COALSALES Company, and Peabody Holding Company, LLC, formerly known as Peabody Holding Company, Inc., (collectively, "Peabody") and Assignor, which incorporates by reference Car Leasing agreement No. 3198-97-01 dated and effective as of November 10, 1999 by and between Peabody and Assignor.

Rider No. 16 dated October 1, 2007 between South Dakota Soybean Processors, LLC ("SDSB") and Assignor, which incorporates by reference the terms of that certain Car Leasing Agreement 8105-83-2 dated as of May 14, 1996 between SDSB and Assignor.

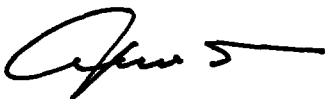
Rider No. 1 dated March 1, 2005 between Wisconsin Power and Light Company ("WPL") and Assignor, which incorporates by reference the terms of that certain Car Leasing Agreement 9478-97-01 dated April 1, 2004 and effective as of April 1, 2004 between WPL and Assignor.

Rider No. 2 dated as of June 8, 2006 between WPL and Assignor, which incorporates by reference the terms of that certain Car Leasing Agreement 9478-97-01, dated April 1, 2004 and effective as of April 1, 2004 between WPL and Assignor.

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 1/4/08



Robert W. Alvord